



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DELAVAN WATER & SEWAGE COMMISSION

Principal Office: 123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DELAVAN WATER & SEWAGE COMMISSION**Utility Address:** 123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

When was utility organized? 1/1/1893**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: BARBARA STEBNITZ**Title:** UTILITY DIRECTOR**Office Address:**

123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

Telephone: (262) 728 - 5585**Fax Number:** (262) 728 - 4566**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** jdobson@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: WILBUR SCOTT**Title:** COMMISSION PRESIDENT**Office Address:**

123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

Telephone: (262) 728 - 5585**Fax Number:** (262) 728 - 4566**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: VIRCHOW, KRAUSE & CO., LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** cpa@virchowkrause.com**Date of most recent audit report:** 1/18/2002**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: BARBARA STEBNITZ**Title:** UTILITY DIRECTOR**Office Address:**

123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

Telephone: (262) 728 - 5585**Fax Number:** (262) 728 - 4566**E-mail Address:**

Name: JIM PIESTER**Title:** UTILITY MANAGER**Office Address:**

123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

Telephone: (262) 728 - 3545**Fax Number:** (262) 728 - 4566**E-mail Address:**

Name of utility commission/committee: DELAVAN WATER & SEWAGE COMMISSION

Names of members of utility commission/committee:

STEVE BUHLER, COUNCIL REPRESENTATIVE
RONALD HENRIOTT, MAYOR
WAYNE HILBELINK, COMMISSION VICE PRESIDENT
LAVERNE OBRIEN, MEMBER AT LARGE
WILBUR SCOTT, COMMISSION PRESIDENT

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

 Firm Name:

Contact Person:

 Title:

 Telephone:

 Fax Number:

 E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,270,149	1,267,007	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	484,146	449,268	2
Depreciation Expense (403)	217,905	200,714	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	232,132	223,797	5
Total Operating Expenses	934,183	873,779	
Net Operating Income	335,966	393,228	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	335,966	393,228	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	116	164	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	324,626	336,890	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	324,742	337,054	
Total Income	660,708	730,282	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	660,708	730,282	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	244,945	223,743	14
Amortization of Debt Discount and Expense (428)	34,080	32,381	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	15,227	16,147	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	12,405		19
Total Interest Charges	281,847	272,271	
Net Income	378,861	458,011	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,485,675	3,027,664	20
Balance Transferred from Income (433)	378,861	458,011	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,864,536	3,485,675	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME - INVESTMENTS	214,084	5
INCOME ON TIF ADVANCE	110,542	6
Total (Acct. 419):	324,626	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	116				116	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	116	0	0	0	116	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,270,149	0	0	0	1,270,149	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	235				235	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,269,914	0	0	0	1,269,914	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	235,824		235,824	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	9,216		9,216	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	361		361	19
Total Payroll	245,401	0	245,401	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	12,611,189	11,431,458	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,172,224	1,954,435	2
Net Utility Plant	10,438,965	9,477,023	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,803,102	1,811,524	7
Total Other Property and Investments	1,803,102	1,811,524	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	232,765	144,487	8
Temporary Cash Investments (132)	2,447,675	2,574,648	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	21,783	23,475	11
Other Accounts Receivable (143)	2,164	775	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,382,931	2,051,035	14
Materials and Supplies (150)	19,759	18,358	15
Prepayments (165)	32,247	4,437	16
Other Current and Accrued Assets (170)	13,971	26,779	17
Total Current and Accrued Assets	4,153,295	4,843,994	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	242,667	276,747	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	242,667	276,747	
Total Assets and Other Debits	16,638,029	16,409,288	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	4,014,014	4,014,014	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,864,536	3,485,675	23
Total Proprietary Capital	7,878,550	7,499,689	
LONG-TERM DEBT			
Bonds (221)	4,835,000	5,080,000	24
Advances from Municipality (223)	334,600	357,400	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	5,169,600	5,437,400	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	73,574	29,454	28
Payables to Municipality (233)	12,036	4,705	29
Customer Deposits (235)			30
Taxes Accrued (236)	213,904	205,537	31
Interest Accrued (237)	46,251	19,337	32
Other Current and Accrued Liabilities (238)	28,222	18,756	33
Total Current and Accrued Liabilities	373,987	277,789	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	141,283	125,606	35
Other Deferred Credits (253)	2,205	2,100	36
Total Deferred Credits	143,488	127,706	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,072,404	3,066,704	41
Total Liabilities and Other Credits	16,638,029	16,409,288	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	12,611,189	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	12,611,189	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,172,224	0	0	0	10
Total Accumulated Provision	2,172,224	0	0	0	
Net Utility Plant	10,438,965	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,954,435				1,954,435	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	217,905				217,905	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,463				4,463	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing	18,932				18,932	9
Salvage	154				154	10
Other credits (specify):						11
					0	12
Total credits	241,454	0	0	0	241,454	13
Debits during year						14
Book cost of plant retired	22,965				22,965	15
Cost of removal	700				700	16
Other debits (specify):						17
					0	18
Total debits	23,665	0	0	0	23,665	19
Balance End of Year	2,172,224	0	0	0	2,172,224	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	19,759	18,358	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	19,759	18,358	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1994 GO DEBT	704	428	1,167	1
1996 MRB	6,242	428	35,688	2
1998 LOSS ON ADVANCE REFUNDING	20,796	432	133,214	3
1998 MRB	2,313	428	58,221	4
2000 BANS	4,022	428	14,377	5
Total			242,667	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	4,014,014	1
Changes during year (explain):		
		2
Balance end of year	4,014,014	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 WATER MRB	10/01/1996	12/01/2010	5.00%	1,805,000	1
1998 WATER MRB	08/01/1998	12/01/2012	4.25%	1,930,000	2
2000 WATER BANS	07/01/2000	07/01/2005	5.10%	1,100,000	3
Total Bonds (Account 221):				4,835,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1999 GO NOTES	02/01/1999	02/01/2009	4.15%	89,600	1
1994 GO BOND	01/11/1994	11/01/2003	5.00%	245,000	2
Total for Account 223				334,600	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	205,537	1
Accruals:		
Charged water department expense	232,132	2
Charged electric department expense		3
Charged sewer department expense	2,607	4
Other (explain):		
NONE		5
Total Accruals and other credits	234,739	
Taxes paid during year:		
County, state and local taxes	205,537	6
Social Security taxes	19,300	7
PSC Remainder Assessment	1,535	8
Other (explain):		
NONE		9
Total payments and other debits	226,372	
Balance end of year	213,904	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 MORTGAGE REVENUE BONDS	8,414	100,274	100,905	7,783	1
1998 MORTGAGE REVENUE BONDS	7,408	88,571	88,891	7,088	2
2000 BOND ANTICIPATION NOTES	0	56,100	28,050	28,050	3
Subtotal	15,822	244,945	217,846	42,921	
Advances from Municipality (223)					
NONE	0			0	4
1994 GO DEBT	1,957	11,591	11,733	1,815	5
1999 GO NOTES	1,558	3,636	3,679	1,515	6
Subtotal	3,515	15,227	15,412	3,330	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	19,337	260,172	233,258	46,251	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,066,704	0	0	0	0	3,066,704	1
Add credits during year:							
For Services	5,600					5,600	2
For Mains	100					100	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,072,404	0	0	0	0	3,072,404	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REDEMPTION	63,939	3
RESERVE	554,903	4
DEPRECIATION	14,351	5
CONSTRUCTION	1,082,289	6
IMPACT FEE RESERVE	87,620	7
Total (Acct. 125):	1,803,102	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	21,783	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE	0	12
Total (Acct. 142):	21,783	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
OTHER RECEIVABLES	2,164	15
Total (Acct. 143):	2,164	
Receivables from Municipality (145):		
RECEIVABLE FROM TIF	1,361,671	16
TAX ROLL	20,095	17
OTHER	1,165	18
Total (Acct. 145):	1,382,931	
Prepayments (165):		
MISCELLANEOUS	32,247	19
Total (Acct. 165):	32,247	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		21
Total (Acct. 183):	0	
Payables to Municipality (233):		
OVERPAYMENT OF PUBLIC FIRE PROTECTION	1,965	22
OTHER	10,071	23
Total (Acct. 233):	12,036	
Other Deferred Credits (253):		
DEFERRED REVENUE	2,205	24
Total (Acct. 253):	2,205	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	11,999,565	0	0	0	11,999,565	1
Materials and Supplies	19,058	0	0	0	19,058	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,063,329	0	0	0	2,063,329	4
Customer Advances for Construction	141,283				141,283	5
Contributions in Aid of Construction	3,069,554	0	0	0	3,069,554	6
Other (specify):						
NONE					0	7
Average Net Rate Base	6,744,457	0	0	0	6,744,457	
Net Operating Income	335,966	0	0	0	335,966	8
Net Operating Income as a percent of						
Average Net Rate Base	4.98%	N/A	N/A	N/A	4.98%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	4,014,014	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,675,105	3
Other (Specify):		4
Total Average Proprietary Capital	7,689,119	
Net Income		
Net Income	378,861	5
Percent Return on Proprietary Capital	4.93%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-18)

During 2001 the utility received \$800 for a main tap and found developer added mains that were recorded \$700 to high on the utility's financial books. Therefore, the \$100 contribution to mains represents the net of these two amounts.

Balance Sheet End-of-Year Account Balances (Page F-19)

Account 165 - Debt payment of \$28,050 prepaid as of 12/31/01 included.

Account 233 - Payable to city for \$10,000 included for Telecorp contributor to city for park equipment per lease agreement.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Delavan Water Utility
Delavan, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Delavan Water Utility, an enterprise fund of the City of Delavan as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
January 18, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 3, 2003

Ms. Barbara Stebnitz, Utility Director
Delavan Water and Sewage Commission
P.O. Box 465
123 South Second Street
Delavan, WI 53115-0465

2001 Analytical Review DWCCA-1590-ELE

Dear Ms. Stebnitz:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. The analytical review did not identify any such issues.

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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Delavan.doc

good filer emailed 11/7/02 ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,229,065	1
Total Sales of Water	1,229,065	
Other Operating Revenues		
Forfeited Discounts (470)	5,216	2
Miscellaneous Service Revenues (471)	359	3
Rents from Water Property (472)	28,474	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,035	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	41,084	
Total Operating Revenues	1,270,149	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	29,422	8
Pumping Expenses (620-625)	65,918	9
Water Treatment Expenses (630-635)	37,095	10
Transmission and Distribution Expenses (640-655)	150,525	11
Customer Accounts Expenses (901-904)	34,016	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	167,170	14
Total Operation and Maintenance Expenses	484,146	
Other Operating Expenses		
Depreciation Expense (403)	217,905	15
Amortization Expense (404-407)		16
Taxes (408)	232,132	17
Total Other Operating Expenses	450,037	
Total Operating Expenses	934,183	
NET OPERATING INCOME	335,966	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,138	122,548	502,021	4
Commercial	365	82,761	250,262	5
Industrial	23	38,230	68,324	6
Total Metered Sales to General Customers (461)	2,526	243,539	820,607	
Private Fire Protection Service (462)	50		34,419	7
Public Fire Protection Service (463)	1		296,535	8
Other Sales to Public Authorities (464)	24	43,030	77,504	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,601	286,569	1,229,065	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	296,535	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	296,535	
Forfeited Discounts (470):		
Customer late payment charges	5,216	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,216	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	359	7
Total Miscellaneous Service Revenues (471)	359	
Rents from Water Property (472):		
SHARED COMPUTER REVENUE	2,253	8
SHARED FACILITY TOWER RENTAL	26,221	9
Total Rents from Water Property (472)	28,474	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,492	11
Other (specify):		
MISCELLANEOUS	543	12
Total Other Water Revenues (474)	7,035	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	16,249	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	7,772	3
Maintenance of Water Source Plant (605)	5,401	4
Total Source of Supply Expenses	29,422	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	62,371	7
Operation Supplies and Expenses (623)	10	8
Maintenance of Pumping Plant (625)	3,537	9
Total Pumping Expenses	65,918	
WATER TREATMENT EXPENSES		
Operation Labor (630)	19,146	10
Chemicals (631)	10,268	11
Operation Supplies and Expenses (632)	1,071	12
Maintenance of Water Treatment Plant (635)	6,610	13
Total Water Treatment Expenses	37,095	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	73,833	14
Operation Supplies and Expenses (641)	4,477	15
Maintenance of Distribution Reservoirs and Standpipes (650)	515	16
Maintenance of Mains (651)	27,358	17
Maintenance of Services (652)	9,540	18
Maintenance of Meters (653)	12,770	19
Maintenance of Hydrants (654)	7,052	20
Maintenance of Other Plant (655)	14,980	21
Total Transmission and Distribution Expenses	150,525	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,334	22
Accounting and Collecting Labor (902)	25,957	23
Supplies and Expenses (903)	3,490	24
Uncollectible Accounts (904)	235	25
Total Customer Accounts Expenses	34,016	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	38,443	27
Office Supplies and Expenses (921)	22,927	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	22,539	30
Property Insurance (924)	5,747	31
Injuries and Damages (925)	4,142	32
Employee Pensions and Benefits (926)	48,100	33
Regulatory Commission Expenses (928)	821	34
Miscellaneous General Expenses (930)	2,925	35
Transportation Expenses (933)	15,396	36
Maintenance of General Plant (935)	6,130	37
Total Administrative and General Expenses	167,170	
Total Operation and Maintenance Expenses	484,146	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		213,904	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,607	2
Net property tax equivalent		211,297	
Social Security		19,300	3
PSC Remainder Assessment		1,535	4
Other (specify): NONE			5
Total tax expense		232,132	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202450				3
County tax rate	mills		5.072940				4
Local tax rate	mills		10.324560				5
School tax rate	mills		7.997180				6
Voc. school tax rate	mills		1.639190				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.236320				10
Less: state credit	mills		1.306000				11
Net tax rate	mills		23.930320				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.324560				14
Combined School Tax Rate	mills		9.636370				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.960930				17
Total Tax Rate	mills		25.236320				18
Ratio of Local and School Tax to Total	dec.		0.790960				19
Total tax net of state credit	mills		23.930320				20
Net Local and School Tax Rate	mills		18.927936				21
Utility Plant, Jan. 1	\$	11,431,458	11,431,458				22
Materials & Supplies	\$	18,358	18,358				23
Subtotal	\$	11,449,816	11,449,816				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	11,449,816	11,449,816				26
Assessment Ratio	dec.		0.987000				27
Assessed Value	\$	11,300,968	11,300,968				28
Net Local & School Rate	mills		18.927936				29
Tax Equiv. Computed for Current Year	\$	213,904	213,904				30
Tax Equivalent per 1994 PSC Report	\$	165,250					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	213,904					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,295		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	396,296		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	403,591	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	163,653		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	182,971	184,608	17
Diesel Pumping Equipment (326)	2,749		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	129,143		20
Total Pumping Plant	478,516	184,608	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	604,359		22
Water Treatment Equipment (332)	1,383,884	1,650	23
Total Water Treatment Plant	1,988,243	1,650	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	71,000	24
Structures and Improvements (341)	250		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,295	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			396,296	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	403,591	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			163,653	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			367,579	17
Diesel Pumping Equipment (326)			2,749	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			129,143	20
Total Pumping Plant	0	0	663,124	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			604,359	22
Water Treatment Equipment (332)			1,385,534	23
Total Water Treatment Plant	0	0	1,989,893	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)		250	71,250	24
Structures and Improvements (341)		(250)	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,206,211	692,914	26
Transmission and Distribution Mains (343)	4,838,712	161,971	27
Fire Mains (344)	0		28
Services (345)	1,227,992	99,031	29
Meters (346)	220,746	7,394	30
Hydrants (348)	693,489	28,344	31
Other Transmission and Distribution Plant (349)	935		32
Total Transmission and Distribution Plant	8,188,335	1,060,654	
GENERAL PLANT			
Land and Land Rights (389)	799		33
Structures and Improvements (390)	138,258		34
Office Furniture and Equipment (391)	3,068		35
Computer Equipment (391.1)	31,119		36
Transportation Equipment (392)	78,550		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	25,491		39
Laboratory Equipment (395)	2,422		40
Power Operated Equipment (396)	47,656		41
Communication Equipment (397)	1,894		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	329,257	0	
Total utility plant in service directly assignable	11,387,942	1,246,912	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,387,942	1,246,912	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,899,125	26
Transmission and Distribution Mains (343)	8,996	(700)	4,990,987	27
Fire Mains (344)			0	28
Services (345)	3,320		1,323,703	29
Meters (346)	2,585		225,555	30
Hydrants (348)	3,489		718,344	31
Other Transmission and Distribution Plant (349)			935	32
Total Transmission and Distribution Plant	18,390	(700)	9,229,899	
GENERAL PLANT				
Land and Land Rights (389)			799	33
Structures and Improvements (390)			138,258	34
Office Furniture and Equipment (391)	1,046		2,022	35
Computer Equipment (391.1)	125		30,994	36
Transportation Equipment (392)			78,550	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	3,162		22,329	39
Laboratory Equipment (395)	242		2,180	40
Power Operated Equipment (396)			47,656	41
Communication Equipment (397)			1,894	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	4,575	0	324,682	
Total utility plant in service directly assignable	22,965	(700)	12,611,189	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	22,965	(700)	12,611,189	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			24,151	24,151	1
February			21,787	21,787	2
March			24,326	24,326	3
April			24,254	24,254	4
May			29,318	29,318	5
June			26,956	26,956	6
July			38,326	38,326	7
August			30,995	30,995	8
September			26,621	26,621	9
October			26,362	26,362	10
November			21,870	21,870	11
December			22,172	22,172	12
Total annual pumpage	0	0	317,138	317,138	
Less: Water sold				286,569	13
Volume pumped but not sold				30,569	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				1,822	16
Volume related to equipment/system malfunction				836	17
Non-utility volume NOT included in water sales				101	18
Total volume not sold but accounted for				2,759	19
Volume pumped but unaccounted for				27,810	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,811	23
Date of maximum: 9/26/2001					24
Cause of maximum:					25
Hydrant flushing during high usage period					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				431	26
Date of minimum: 12/28/2001					27
Total KWH used for pumping for the year				657,420	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1049 EDWARDS STREET	3	128	12	684,000	Yes	1
WRIGHT STREET	4	120	12	864,000	Yes	2
FRANKLIN STREET	5	65	24	861,000	Yes	3
1111 EDWARDS STREET	6	1,485	26	1,792,800	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 3	WELL 4	WELL 6	1
Location	BLANK	BLANK	BLANK	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	GENERAL ELECTRIC	5
Year Installed	1959	1969	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	600	1,475	8
Pump Motor or Standby Engine Mfr	BLANK	BLANK	MARATHON ELECTRIC	9
Year Installed	1993	1993	1993	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	30	200	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL5	WEST SIDE		14
Location	BLANK	BOOSTER STATION		15
Purpose	P	B		16
Destination	D	D		17
Pump Manufacturer	BARON JACKSON	BERKELEY PUMPS - 2		18
Year Installed	1980	2001		19
Type	VERTICAL TURBINE	OTHER		20
Actual Capacity (gpm)	500	800		21
Pump Motor or Standby Engine Mfr	US MOTORS	BLANK		22
Year Installed	1991	2001		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	30	20		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#2 EAST	1 WEST	AUTUMN DRIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1964	1950	2001	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	120	120	150	10
				11
Total capacity in gallons (actual)	250,000	150,000	500,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	WELLHOUSE	BOOSTER STATION	16
				17
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1000	0.4320	2.1000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	BUSINESS PARK TOWER	CPT		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S		4
				5
Year constructed	1996	1990		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		8
				9
Elevation difference in feet (See Headnote 3.)	120	1		10
Total capacity in gallons (actual)	1,000,000	400,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		13
				14
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	OTHER		15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1000	2.1000		19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y		21
				22
Is water fluoridated (yes, no)?	Y	Y		23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,791	0	600	0	1,191	1
M	D	4.000	28,061	0	255	0	27,806	2
M	D	6.000	46,331	0	600	0	45,731	3
P	D	6.000	376	0	0	0	376	4
M	D	8.000	57,843	0	170	0	57,673	5
P	D	8.000	16,221	1,479	0	0	17,700	6
M	D	10.000	2,027	0	0	0	2,027	7
P	D	10.000	5	0	0	0	5	8
M	D	12.000	48,072	0	0	0	48,072	9
P	D	12.000	20,293	593	0	0	20,886	10
M	D	16.000	11,220	75	0	0	11,295	11
P	D	16.000	1,670	128	0	0	1,798	12
P	D	18.000	103	0	0	0	103	13
M	D	24.000	65	0	0	0	65	14
Total Within Municipality			234,078	2,275	1,625	0	234,728	
Total Utility			234,078	2,275	1,625	0	234,728	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	834	0	51	0	783		1
L	0.750	498	0	3	0	495		2
M	0.750	52	0	0	0	52	26	3
L	1.000	113	58	0	0	171		4
M	1.000	593	0	1	0	592		5
L	1.250	1	0	0	0	1		6
L	1.500	49	0	0	0	49		7
M	1.500	56	0	0	0	56	17	8
L	2.000	50	0	0	0	50		9
M	2.000	47	0	0	0	47		10
M	3.000	10	0	0	0	10		11
P	4.000	10	0	0	0	10		12
M	4.000	14	0	0	0	14		13
P	6.000	5	0	0	0	5		14
M	8.000	4	0	0	0	4		15
P	8.000	4	0	0	0	4		16
Total Utility		2,340	58	55	0	2,343	43	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	832	0	29	0	803	69	1
0.750	1,835	100	8	0	1,927	72	2
1.000	109	2	0	0	111	5	3
1.500	70	0	1	0	69	4	4
2.000	42	0	1	0	41	3	5
3.000	10	0	1	0	9	3	6
4.000	4	0	0	0	4	0	7
Total:	2,902	102	40	0	2,964	156	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	624	43	0	1	0	135	803	1
0.750	1,561	165	7	11	7	176	1,927	2
1.000	8	72	5	8	2	16	111	3
1.500	0	57	5	3	0	4	69	4
2.000	0	29	5	3	1	3	41	5
3.000	0	2	2	3	2	0	9	6
4.000	0	1	1	0	0	2	4	7
Total:	2,193	369	25	29	12	336	2,964	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	396	9	6	33	432	2
Total Fire Hydrants	396	9	6	33	432	
Flushing Hydrants						
	33			(33)	0	3
Total Flushing Hydrants	33	0	0	(33)	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	432
Number of distribution system valves end of year:	621
Number of distribution valves operated during year:	338

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 622 - Higher cost in 2001 due to unusually high fuel costs in 1/01 - 4/01 across the state.

Accounts 605, 625, 635, 651, 652: Higher than normal amount of maintenance projects - larger amount of payroll allocated to these specific accounts; installation of main valve boxes along with city street work in the fall.

Water Utility Plant in Service (Page W-08)

Account 343 - Adjustment of \$700 is the overstatement of mains per review of prior year information relating to developer added plant (see footnote or F-18).

Account 325 - Addition of \$184,608 - booster station for new water tower.

Account 342 - Addition of \$692,914 - new water tower on Autumn Drive (see W-14 for addition).

Account 341 - Adjustment of \$250 made to reclassify amount of land incorrectly booked in Structures and Improvements account.

Account 340 - Addition of \$71,000 is the site of the new water tower/booster station on Autumn Drive.

Water Mains (Page W-15)

All mains were funded through utility earnings with the exception of a \$800 main tap (see F-18).

Water Services (Page W-16)

All services were funded through utility earnings with the exception of a \$5600 service funded by a developer (see F-18).

Hydrants and Distribution System Valves (Page W-18)

Per review of prior year records, the amount of flushing hydrants were found to be fire hydrants and have been reclassified accordingly.
